

Procedure No. 5-07G-1
AUDIT TITLE: xxxxx PROJECT #: xxxxx
FINDING DEVELOPMENT WORKSHEET
FINDING NUMBER: _____

W/P #: _____
AUDITOR: _____
SUPERVISOR: _____
DATE: _____

FINDING

CONDITION (The existing situation, and whether isolated or widespread)

CRITERIA (What should be?)

EFFECT (In terms of cost, adverse performance or other factors: *None, Small, Large?* What is the impact in services, dollars, or people?)

CAUSE (Who? Why?)

RECOMMENDATION (What should be done? Who should do it? When should it be done?)

Priority # _____

Nature of Support	Name of Source or Contact	Title	W/P Reference
Observation			
Test			
Interview			

DISCUSSIONS RELATED TO THIS FINDING

DISCUSSIONS RELATED TO THIS FINDING		
DATE	NAME AND TITLE	COMMENTS

DATE	DISPOSITION OF FINDING	COMMENTS
	Dropped for lack of materiality	
	Dropped due to time constraints	
	Dropped as a result of additional information being developed	
	Deferred for future development	
	Included in draft report	
	Included in final report	